

## IOWA ACCOUNTANCY EXAMINING BOARD

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[www.state.ia.us/iacc](http://www.state.ia.us/iacc)

[accountancyboard@iowa.gov](mailto:accountancyboard@iowa.gov)

### Application for CPA Certificate under Substantial Equivalency Provisions of Iowa Code section 542D.19 and 193A IAC chapter 9

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Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_ Original Certificate No.: \_\_\_\_\_

\_\_\_\_\_ State & date of issuance: \_\_\_\_\_

\_\_\_\_\_ State of principal place of business \_\_\_\_\_

List all states in which you currently hold an active CPA certificate: \_\_\_\_\_

I wish my name to appear on my certificate as follows: \_\_\_\_\_

Do you plan to relocate to Iowa? \_\_\_\_\_ If so, when? \_\_\_\_\_

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#### Please check at least one of the following qualifications for an Iowa CPA certificate:

\_\_\_\_ **Option # 1 Substantially Equivalent Jurisdiction.** I hold an unexpired certificate, permit, or license in good standing that authorizes me to practice public accounting as a CPA from a jurisdiction that has substantially equivalent requirements to those required in Iowa (uniform CPA exam, bachelor's degree, 150 hours, and one year experience).

\_\_\_\_ **Option # 2 Individually Substantially Equivalent.** I hold an unexpired certificate, permit, or license in good standing that authorizes me to practice public accounting as a CPA and I individually satisfy Iowa's requirements, including the uniform CPA exam, bachelor's degree, 150 hours, and one year of experience, as described in Iowa Code section 542.5 and 193A IAC chapter 3.

\_\_\_\_ **Option # 3 4 in 10 Rule.** I hold an unexpired certificate, permit, or license in good standing that authorizes me to practice public accounting as a CPA and have practiced public accounting for at least four (4) years after passing the uniform CPA exam in the ten (10) year period immediately prior to the date of this application. I further state that if my CPA certificate was issued more than four years ago, I have completed 120 hours of continuing education in the last three years or have complied with the continuing education requirements in my state of residence.

**Verification:** If the Board is unable to independently verify that you hold an active CPA certificate in your principal place of business, your application shall be placed in pending status until you provide proof of your current active status. You may attach verification of good standing issued within 6 months of the date of this application by the state board in which your principal place of business is located.

**Note: Unless you check “Yes” to any of the following questions or the Board is unable to verify that you currently hold a valid, unexpired CPA certificate in good standing, your application is deemed approved upon the Board’s receipt of your application with appropriate fee.**

**Have you ever:**

- a. been convicted of a felony in any state, federal, or foreign jurisdiction? ☐ yes ☐ no
- b. been convicted of any other criminal offense in any state federal, or foreign jurisdiction, other than a traffic offense or simple misdemeanor? ☐ yes ☐ no
- c. had an initial or renewal application for a professional license of any type denied or refused?  
☐ yes ☐ no
- d. had a professional license or authority to practice of any kind revoked, suspended, cancelled, or otherwise disciplined by a licensing board or agency of any state, a federal agency, or the PCAOB? ☐ yes ☐ no
- e. had a practice privilege revoked, suspended, or otherwise terminated by any state licensing authority? ☐ yes ☐ no
- f. surrendered a professional license of any type to resolve a disciplinary investigation or proceeding in any jurisdiction? ☐ yes ☐ no

**If you answered “yes” to any of the above questions please attach a narrative description of the details and submit copies of the orders or other records that document the event and the current status of the matter.**

If you wish to be qualified to supervise attest services or sign or authorize someone to sign the accountant’s report on financial statements on behalf of a CPA firm, please complete and return the attest qualification application. You may do so with this application or after you are approved to hold an Iowa CPA certificate.

\_\_\_\_\_ I am a veteran, as defined in Iowa Code section 35.1(2). I have attached documentation to verify my status as a veteran. Please consider my application under the veteran reciprocity provisions of 193 Iowa Administrative Code 14.3.

**I affirm that all statements made on this application, including attachments, are true and accurate. I understand that the information in the application is subject to audit and that I am subject to discipline if I provide false or deceptive information, including by omission.**

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

License Fee:	\$100
Wall Certificate:	\$50

## PAYMENT INFORMATION

(This page will be destroyed after processing.)

\_\_\_ Check  
\_\_\_ VISA, MASTERCARD or DISCOVER (Circle One)

Payment Amount \$ \_\_\_\_\_

Card Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Name of Cardholder \_\_\_\_\_

Expiration (Month/Year) \_\_\_\_/\_\_\_\_

Signature of Cardholder \_\_\_\_\_

Phone Number (\_\_\_\_) \_\_\_\_ - \_\_\_\_ ext \_\_\_\_

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## REQUIRED FOR PROCESSING

Date of Birth \_\_\_\_/\_\_\_\_/\_\_\_\_

Email Address: \_\_\_\_\_

*Required - will be used to send future courtesy renewal notices.*

Social Security Number of Licensee: \_\_\_\_\_

**Privacy Act Notice:** Disclosure of your Social Security Number on this license application is required by 42 U.S.C. § 666(a)(13), Iowa Code §§ 261.126(1), 252J.8(1), and 272D.8(1), and 193 IAC 4.4. The number will be used in connection with the collection of child support obligations, college student loan obligations, and debts owed to the state of Iowa, and as an internal means to accurately identify licensees, and may also be shared with taxing authorities as allowed by law including Iowa Code § 421.18. The Social Security Number will also be shared on a confidential basis with the National Association of State Boards of Accountancy, pursuant to Iowa Code § 542.4(7), solely for use in a national database of licensees.

Updated 8/20/2014